

UNITED STATES PERMANENT MISSION TO THE  
ORGANIZATION OF AMERICAN STATES  
DEPARTMENT OF STATE  
WASHINGTON, D.C. 20520

No. 39-B

The United States Mission to the Organization of American States presents its compliments to the Permanent Missions to the Organization of American States and has the honor to bring to their attention that the exemption from taxation extended by the host country from property taxation on real property owned by foreign governments and used to house members of the staff of the Permanent Missions to the Organization of American States as described in circular notes No. 64-B, dated July 28, 2009 and No. 89-B, dated October 28, 2009, was upheld by the United States Court of Appeals for the Second Circuit on August 10, 2010. *Permanent Mission of India to the United Nations, et. al., vs. City of New York*, 618 F.3d 172 (2d Cir. 2010).

The Court of Appeals affirmed that the Department of State's June 23, 2009 exemption is a valid exercise of United States federal authority. Subsequently, on June 27, 2011, the Supreme Court of the United States denied New York City's petition for a *writ of certiorari*.



The Permanent Missions to the  
Organization of American States,  
Washington, D.C. September 20, 2011

S:\OAS\DipNotes 2011\Dipnote 39-B OAS Circular Note NYC Court  
Appeals Property Tax 9-11.docx

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